

CITY OF NEBRASKA CITY

1409 Central Avenue
Nebraska City, NE 68410-2223
Phone: 402-873-5515
Fax: 402-873-5685



December 21, 2023

City Council
City of Nebraska City
1409 Central Avenue
Nebraska City, NE 68410

RE: Annual Report on the Collection and Use of Occupation Taxes

Dear City Council,

Pursuant to LB445, specifically §18-1208(5), the City of Nebraska City is required to provide an annual report on the collection and use of occupation taxes within ninety (90) days after the end of the fiscal year. The following report therefore will cover information regarding the Occupation Taxes collected in Fiscal Year (FY) 2022-2023, which consists of October 1, 2022 – September 30, 2023. The City of Nebraska City levies Occupation Taxes under Chapter 34, Article III. This Article provides the list and details for each individual Occupation Tax levied by the City. This report will be divided into sections based on this specific statute.

- A. §18-1208(5)(a) – A list of all such occupation taxes collected by the municipality.
 - a. Section 34-53 – Alcoholic Beverages
 - b. Section 34-57 – Billboard Advertising
 - c. Section 34-58 – Billiard Hall, Poolroom
 - d. Section 34-59 – Bowling Alleys
 - e. Section 34-69 – Dog Kennels
 - f. Section 34-71 – Sellers of Tobacco Products
 - g. Section 34-72 – Express Company
 - h. Section 34-73 – Ferris Wheel, Amusement Ride
 - i. Section 34-74 – Food Vendors
 - j. Section 34-75 – Rental of Accommodations
 - k. Section 34-76 – Mechanical or Electrical Amusement Devices
 - l. Section 34-77 – Motion Picture Show
 - m. Section 34-78 – Petroleum Dealer
 - n. Section 34-80 – Home Based Business
 - o. Section 34-81 – Shooting Gallery
 - p. Section 34-82 – Shows
 - q. Section 34-83 – Skating Rink
 - r. Section 34-84 – Telegraph Company
 - s. Section 34-85 – Telephone and Telecommunication Companies
 - t. Article IV – Business Improvement District
 - u. Article VI – Games of Chance and/or Lotteries

B. §18-1208(5)(b) – The amount generated annually by each such occupation tax.	
a. Section 34-53 – Alcoholic Beverages	\$15,750.00
b. Section 34-57 – Billboard Advertising	\$625.00
c. Section 34-58 – Billiard Hall, Poolroom	\$0.00
d. Section 34-59 – Bowling Alleys	\$0.00
e. Section 34-69 – Dog Kennels	\$0.00
f. Section 34-71 – Sellers of Tobacco Products	\$150.00
g. Section 34-72 – Express Company	\$0.00
h. Section 34-73 – Ferris Wheel, Amusement Ride	\$0.00
i. Section 34-74 – Food Vendors	\$4,550.00
j. Section 34-75 – Rental of Accommodations	\$310,830.70
k. Section 34-76 – Mechanical or Electrical Amusement Devices	\$390.00
l. Section 34-77 – Motion Picture Show	\$0.00
m. Section 34-78 – Petroleum Dealer	\$0.00
n. Section 34-80 – Home Based Business	\$150.00
o. Section 34-81 – Shooting Gallery	\$0.00
p. Section 34-82 – Shows	\$0.00
q. Section 34-83 – Skating Rink	\$0.00
r. Section 34-84 – Telegraph Company	\$0.00
s. Section 34-85 – Telephone and Telecommunication Companies	\$66,624.85
t. Article IV – Business Improvement District	\$0.00
u. Article VI – Games of Chance and/or Lotteries (Keno)	\$38,858.09
Total:	\$437,928.64

C. §18-1208(5)(c) – Whether funds generated by each such occupation tax are deposited in the general fund, cash funds, or other funds of the municipality.

- a. Section 34-33, “Unless otherwise specifically provided, all money paid into the city treasury under the provisions of this article (Article III) shall be a part of the general fund of the city.”
- b. Section 34-69 – Dog Kennels – “Said tax shall be considered an occupation tax and credited to the street fund.”
- c. Section 34-97 – Business Improvement District – “The City Treasurer shall place all taxes collected hereunder in a special fund, to be used exclusively for the purposes described in this article.”

D. §18-1208(5)(d) – Whether any such occupation tax is dedicated for a specific purpose, and if so, the amount dedicated for such purpose.

- a. Section 34-97 – Business Improvement District – “The City Treasurer shall place all taxes collected hereunder in a special fund, to be used exclusively for the purposes described in this article.” There was \$0.00 collected in FY22/23.

E. §18-1208(5)(e) – The scheduled or projected termination date, if any, of each such occupation tax.

- a. There are no scheduled or projected termination dates for any Occupation Tax under Chapter 34, Article III.

Perry Mader
City Administrator
City of Nebraska City